

## Article - Tax - General

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§13–918.

(a) The Comptroller shall honor income tax refund interception requests in the following order:

(1) a refund interception request to collect an unpaid State, county, or municipal tax;

(2) a refund interception request under Title 10, Subtitle 1, Part II of the Family Law Article;

(3) a refund interception request for converted funds under § 15–122.2 of the Health – General Article;

(4) a refund interception request under § 3–304 of the State Finance and Procurement Article;

(5) any other refund interception request by the State, county, or other political subdivision of the State;

(6) a request for intercept made by a taxing official under Part IV of this subtitle; and

(7) a request for intercept made by a federal official under Part VI of this subtitle.

(b) The Comptroller shall honor vendor payment interception requests in the same order of priority provided in subsection (a) of this section for honoring income tax refund interception requests.

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